

**ABSTRACT**

A FinFET includes a fin formed on an insulating layer and a first gate material layer formed proximate to sides of the fin. The FinFET further includes a protective layer formed above the first gate material layer and the fin, and a second gate material layer formed above the protective layer and the fin. The second gate material layer may be formed into a gate for the fin that may be biased independently of gate(s) formed from the first gate material layer, thus providing additional design flexibility in controlling the potential in the fin during on/off switching of the FinFET.